G R S IX 5]

Previous references

1919-20

([illegible])

File No 184-49

Serial Nos 1 to 4

Later references

GENERAL AND REVENUE SECRETARIAT

Serial Nos 1 to 4

Part B for March 1921

SUBJECT

Revision of the Chaukidari Act book in the Bengal City Municipality

(1) From the Secretary to the Bengal Govt. No. 139 dt. 20-12-20

Re. proposed changes in the book books used by the Chaukidars for the collection of municipal taxes.

(4) To the Secretary to the Bengal Govt. No. 1-S-17-T-4 dt. 21 [illegible] from proceeding [illegible]

[illegible] 23-3-21

G R S. III—1]

1919-20

(1)

GENERAL AND REVENUE SECRETARIAT

(Rev)

NOTES

File No 182-19

FILE HEADING

Review of the Shanbhog's bill books in the Bangalore city taluq

FROM

The President, Bangalore city taluk board

No. 237 Dated 8-3-20 Received 23 3 20

Diary No. 6986 | Enclos 4 Spare Copies | Serial No 1

BRIEF ABSTRACT OF LETTER

Brings to notice that the Shanbhog's bill book in triplicate forms (Form No 16) now in use in the Bangalore city taluq for the collection of the current half year's demand of land taxes is inconvenient in many respects and does not admit of any check of the receipts every day and proposes the adoption of a separate receipt book in duplicate forms to be written with the help of the carbon papers in place of the receipt form (the 2d form) in Form No 16 referred to above.

NOTES AND ORDERS

From the present reference it is seen that there are two kinds of bill books now used by the Shanbhog in the Bangalore city taluq, viz, one book which is in triplicate and which is embodied in the Land Account Manual as No 16 (Page 141), is being used for the collection of current half year's

NOTES—First Sheet

Serial No

year's demand and the other book which is in duplicate form is ~~adp~~ adopted by the city municipality for the collection of arrears of taxes. Further books are said to be carried ~~daily~~ by the Shanbhog every morning in his rounds for the collection of taxes and in the afternoon to the Mamlatdars for being checked by the division accountants along with the remittance challans before the day's collections are credited to the Treasury the Shanbhogs having bitterly complained of the difficulties of carrying a heavy load of books all through the day, a temporary staff of peons at a cost of Rs 294/- per annum to carry the bill books of some Shanbhogs by turns is being continued since 1918-14 up to the present day. There are 4 division accountants to check the daily collections of the Shanbhogs and certify to the correctness of the entries thereof. Since each accountant has is stated to pass 30 through 4000 to 5000 receipts every day to pick out the items of collections made on that particular day, he is obliged to simply pass the accounts on the statements made by the Shanbhog with the result that misappropriations at least temporary are likely to happen.

NOTE—Contn sheet

6936

G R S III-2]

General and Revenue Secretariat | 2nd File No 152 of 1919

Serial No

3) With a view to make the present system so altered as to admit of easy and proper check of receipts every day, the City Municipal Council now propose to omit in Form No 16 (Bill book), the 2d foil which now serves the purpose of a receipt and to adopt the use of a separate and single receipt book in duplicate forms (as per sample copy sent with the paper under disposal) to be written up with the help of the carbon paper, in place of the receipt form in form No 16 thus omitted

4) Submitted for orders. From the above it is seen that the Council want to retain the existing Bill Book No 16 by omitting the 2d foil, as a bill book for future use.

5) The Comptroller may perhaps be consulted in 3 & 4 of this note.

6) This may be done

✓ Rev Sec

7) 9/4/20

8) Forwarded to the Comptroller to the Govt of Mysore for favor of opinion in the matter

By order

H U Neumann
for Rev Secretary

275/A

B

No 1140/R-20
10-4-20

NOTE—Contn sheet

6980

4

R. S. III-2]

General and Revenue Secretariat

File No. 184 of 1919

466

Serial No

No 5-R 19 37 20

5 JUL 1920

9) The President of the Mysore City Municipality when I had to consent on the subject sent his reply, after issue of reminders on 30th June 1920, and there has therefore been some delay in the disposal of this reference.

2. The maintenance of a separate receipt book instead of the second foil in the bill book is proposed on the ground that the work of writing-up these tri-foil bill books involves immense labour The work could be considerably reduced by maintaining the bill book in a form (See form A placed below) in which - three copies can at once be taken by the carbon process instead of a separate tri-foil book form with - perforations separating the foils There is however no objection to the introduction of a separate receipt book, if this really facilitates work The maintenance of receipt book has, however, this advantage that in the case of part payments or arrears realised the amounts so realised may be entered correctly as they are received As a matter of fact, Shanbogues use separate receipt books for such payments now if full amount entered in the second foil is not received

3 If the introduction of a separate receipt book is approved, I would suggest the receipt being given as in the sample (form B) placed below -

NOTE—Contn sheet

Serial No.

The bill book in the proposed procedure will contain only two foils with columns provided for arrears and current demand.

4. In regard to the inconvenience expressed which, it is stated, is now experienced by Shanbogues in having to carry all the bill books pertaining to their division, it is not understood why all the books should be carried and not only the books pertaining to the block the houses in which will be visited on any particular day In this connection, I would - suggest that the shanbogues may be required to take in the office copy of the bill, the acknowledgment of the rate-payer for the bill having been delivered to him.

5 The President of the Mysore City Municipality who was consulted in the matter is of opinion - that the present practice of preparing bills in triplicate may continue with advantage A copy of his letter No.1190 of the 29th June 1920 is placed in the file While the present practice does not - leave it to the option of Shanbogues to collect only a portion of the demand, it involves also the risk of not collecting anything at all Issue of receipts in form A now proposed may therefore be approved

6 The note which the Shanbogues at Mysore are stated to make, in their hand books, of bills - collected does not provide the accountants with a -

NOTE—Contn sheet.

Serial No

safe means of verifying the daily collections. Rules 67 and 68 of the Municipal Account Manual should be closely followed.

J. Satyanarayana
Comptroller

Submitted for orders

The introduction of a separate receipt-book on the lines suggested by the Comptroller may be approved.

The observations in the Comptr's note — paras 2 to 6 with the forms proposed may be communicated to the Municipal Commr for submission of his final proposals — on the receipt of which orders may be passed.

16/7/20

Draft — Sub for appl

20-7-20

G. R. S. III-2

General and Revenue Secretariat

Ml File No. 174 - of 1919

Serial No	
2	Letter No. A 2744 of 19 to the President, Bangalore Civil Council Forwarded copy of the Comptroller's observations under them together with copies of forms proposed by him therein and asks for a copy of the resolns of the Civil Council thereon
3	Letter No. 137 of 17-12-20 from the President Bangalore Civil Council Submits for sanction a copy of the resolution of the Civil Council accepting the forms proposed by the Comptroller as being quite suitable for the purpose with the modification that the column provided for arrears in Form A may be omitted, as this would cause confusion in the accounts and retard the collection work considerably Submitted for orders with ref. to para 12 supra - 4/6 — 6/1/21 — Ml — 6/1 — The reason advanced for omitting the 'arrears' column from the 'Receipt' form A is not very.

Note—Contn sheet

Serial No

17 In the form of the bill to be issued to the owners of houses, which is virtually a demand notice, both arrears as well as the demand for the year current are shown. It is a question for consideration why the receipt given for the payment of the bill should not also contain similar details, ie the amount paid on account of arrears and also current demand.

18 What the confusion is that is likely to arise by retaining the arrear column, has not been explained.

19 Submitted for orders, as to whether the Comm^r may again consult the Rev^e Secretary.

Note—Contn sheet.

R. S. III-2

General and Revenue Secretariat | Rel File No. 184 of 1921

CONTROLLER'S OFFICE 218 JAN 1921 BANGALORE

9

Serial No	
G.N.O. 100 27/1/21	U Forwarded to the Comptroller to get with compliment, for favour of further opinion. By order 26/1/21 S. Arun for Rev Secy
5 [illegible]	No 224/R 97 2 21
	U Form A is the receipt in which the amount collected whether towards arrears due or current demand, is entered. Two receipts were hitherto issued, one for arrears and one for current demand when fully recovered. Instead of giving two receipts only one receipt acknowledging both is proposed to be issued in form A It is not understood how this will cause confusion in accounts or retard collection work
	23 If arrears are recovered, acknowledgment should of course be given for the same and any coercive processes begun for recovery of such arrears should also at once cease It is not clear how arrears recovered can find a place in half yearly bills issued during the subsequent half year in form E Bills to be issued will contain up to date demand including arrears, if any, and this will keep the rate payer informed of the amount due by him as in Municipal accounts and, enable him to verify the correctness of his liability and also to bring to light any malpractice on the part of the Shanbhog or wrong credit in accounts

GEN & REV. SECT. Rev Secy 8 - FEB 1921

Note—Contn sheet

MSR/5-2

4858 (D)

G R S. III-2]

General and Revenue Secretariat | Ind File No 184 of 1919

Serial No

24 Submitted for orders with reference to paras 19 & 20 supra

[illegible]
23.2.21

[illegible] 25 The forms proposed by the comptroller may perhaps be now approved without the modification suggested by the Ind Council

Newsep

[illegible]
23/2

26 yes draft order accordingly submit to 2nd member —

[illegible]
24.2.21

[illegible]

27 draft is ready for appl.

[illegible]

4542.160
9 3 21

2 3 21 (2nd Member)

[illegible]

29 Draft approved

[illegible]
4 3 21

[illegible]
30.3.21

[illegible]
5/

Worn—Contn. sheet.

G R § III-2]

General and Revenue Secretariat | Jud File No. 184 of 19 48

Serial No	
4	[illegible] 10517 dy 24-3-48 [illegible]
	[illegible]
	Approves of the terms proposed
5	by the Comptroller.

NOTE—Contn. sheet

Office of the President, City Municipal COUNCIL,

Bangalore, Dated 8th March 1920
20

NO 237

Encls — 1 Receipt Book
2 Resolutions
1 Form

1435

From

THE PRESIDENT,
City Municipal COUNCIL,
P A N G A L O R E

24 1920

To

B RAMASWAMAIYA, Esq , B A , B L ,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department, BANGALORE

Sir,

I have the honour to bring to your notice that under the existing rule, the Bill Books (M A M 16) are prepared in the Office twice every year in January and in July and are handed over each half year to the Shanbhogs for presentation of the bills to the parties concerned and for making collections There are 14 charges of Shanbhogs in the City and bills to be written up will number about 16500 These Bill Books are in triplicate - Part 3 is to serve as a bill for the current half year's demand under various heads, Part 2 as a receipt if attested by the Shanbhogs of the division and Part 1 to serve as counterfoil or Office copy All the three parts bear the signature of the Vice President or the Chief Executive Officer of the Municipality

The division Shanbhogs are, to begin with, expected to distribute the bills (Part III) in their divisions and when they make collections of the current half year's dues to deliver part

II

II under their signature and to make a note of it in Part I

Besides this Bill Book they have another counterfoil receipt book (B.M 139) which they are supposed to make use of only when they collect arrears These books have to be brought to the Office daily and checked by the division accountants along with the remittance challans before money is credited to the - treasury The inconveniences and defects accompanying the - present system are manifold and may be briefly explained thus -

Every Shanbhog while going his rounds either for the distribution of bills or for making collections has to carry from 10 to 15 books of 100 pages containing triplicate forms as explained above and in addition a receipt book for the collections of arrears, a Kulavar Bakipatti (pocket book) containing full information as to the amount due from each party, and his writing - materials As he is not sure from what books he has to pass receipts for the amount he collects, perhaps one in the first book another in the third book, another in the VI book and so forth, it becomes absolutely necessary that when going on his rounds, he should always go readily provided with all the books mentioned above, and in the afternoon he has to go to the Office with the same bundle of books to subject them for scrutiny of the division accountants and for making remittances to the treasury of the day collections The Shanbhogs having bitterly complained of the difficulties of thus carrying a heavy load all through the day, it was resolved in the Council that a provision should be made to give the help of a peon to some of the Shanbhogs in turns and thus a provision was made in the Budget for the year 1913-1914 for the entertainment of some temporary peons at a cost of Rs 294/- The same allotrent is continued even to the present day There are 4 divisional accountants and these are expected to check the daily collections of the Shanbhogs and certify to the correctness of the entries thereof

It is impossible to conceive how these four men can

perform

perform such an impossible task of going through every book of every Shanbhog of his division every day besides checking the separate receipt books of each Shanbhog wherein the collections of previous arrears are entered Thus an accountant has to go through nearly 4000 to 5000 receipts every day and pick out the items of collections made on that particular day Unless the accountants check the daily collections it is impossible to arrive at correct figures When the task is so disproportionate and laborious they simply pass the accounts according to the statements made by the Shanbhogs and things have been going on in this perfunctory manner At some stage, however, under the authority of some unwritten order, the Shanbhogs began to grant receipts indiscriminately from their arrears receipt book even in the case of collections made according to bills issued for current half year They thus minimised their physical labour by leaving behind all the triplicate bill books and carrying only one receipt book with them Thus, there are practically two sets of receipts in the hands of the Shanbhogs who can make use of whichever they like and there is no easy means of checking from what book he has passed his receipts for the current half year's collections As the result of a total absence of any check on the Shanbhog's daily collections, misappropriations, atleast temporary, are in all probability likely to happen, for the Shanbhogs are but men of slender means and the temptations thrown in the way may drive even honest men to sin, It is therefore necessary in the interests of the Municipality and of the Shanbhogs, not to speak of the enormous labour involved in writing out the bill books in triplicate and of the expenditure incurred in printing and in stationery, the system should be so altered as to admit of easy and proper check being exercised every day and opportunity for misappropriation be altogether avoided

With this important end in view the matter which had

been

been engaging the attention of the Council from a long time, has been fully discussed in all its aspects by the Managing Committee and the Council in their several Meetings They therefore recommend to prepare the bills in duplicate, one to be given to the party and the other to serve as Office copy with a record of a mode of distribution made thereon, and to omit the present 2nd foil altogether which serves the purpose of a ready made receipt They propose only one receipt book in duplicate forms which should be written out at the time the collections are made whether they be current demand or arrears by the aid of carbon paper so that the original and the duplicate may be similar The copies of the resolutions of the Managing Committee and of the Council dated 20-12-1919 and 7-2-1920 respectively are submitted herewith and I beg to request that the Government will be pleased to accord their very early sanction to the altered procedure now recommended by the Council and to request the Comptroller to issue a correction slip to M A M

The proposed alteration will I think, obviate our present difficulties considerably besides effecting a savings of the sums allotted for the entertainment of temporary peons without materially altering our present system of issuing the bills before collection

I beg to enclose a sample copy of the bill form now recommended to be introduced as also of the receipt for favour of approval

I have the honour to be,

Sir,

Your most obedient servant,

PRESIDENT

am

TNL

No.14.

Proceedings of the Ordinary General Meeting of the City Municipal Council, Bangalore, held in the Council Chamber, City Municipal Office on Saturday the 7th February 1920.

oooo

PRESENT.

1. B. Chinnaswami Chetty, Esq.,
2. D. Siddabasappa Setty, Esq.,
3. P.M. Basappa, Esq.,
4. D. Adeppa, Esq.,
5. D. Veerabhadra Setty, Esq.,
6. B.V. Ramaswami Setty, Esq., B.A.,
7. M. Subbiah, Esq., B.A.,
8. H. Ramaiya, Esq.,
9. R. Gopalaswami Iyer, Esq.,
10. S. Venkatacala Iyengar, Esq., B.A., B.L.,
11. S. Venkataranga Iyengar, Esq.,
12. Rev. D.A. Rees,
13. L. Venkatasubbiah, Esq.,
14. D.M. Gnanapriam Pillay, Esq.,
15. B.V. Krishna Iyengar, Esq.,
16. P. Subbarama Chetty, Esq.,
17. M. Ramachandra Rao, Sindhe, Esq.,

ABSENT.

1. M. Basava Iya, Esq., B.A., B.L.,
2. C.V Narasimha Iyengar, Esq., B A., B L.,
3. L A Pourwal, Esq.,
4. B K. Garudachar, Esq.,
5. G Siddaveerappa, Esq.,
6. L.K Krishna Murti Rao, Esq.
7. B Usman Khan, Esq.,
8. S A. Narasimhian, Esq.,

x x x

4 Opinion of the Managing Committee re the revision of Shanbogs' books

Resolution -- A p p r o v e d

Sd/- Mahommed Abbas Khan,
President in charge.

x x x

"C O P Y"

For President

Proceedings of the Managing Committee Meeting held on the 20th December 1 9 2 9.

*****

PRESENT

1. The Vice President
2 B K. Garudachar, Esq.,
3. B Usman Khan, Esq ,
4 B Chinnaswami Chetty, Esq ,
5 P. Subbarama Chetty, Esq ,
6 S Venkatachala Iyengar, Esq
7 C.V. Narasimha Iyengar, Esq ,

ABSENT

1 M Subbaiya, Esq.,
2 S K. Narasimhiah, Esq ,

1 Revenue Manager s memo re. revision of Shanbog s bill books

Resolution -- The Committee are of opinion that the bill book in triplicate foils, from No.16 now in use, is inconvenien in many respects and does not admit of easy check of the receipts every day They therefore approve of the proposal to omit in form No 16, the 2nd foil which now serves the purpose of a receipt and of the use of a separate receipt book in duplicate forms to be written with the help of carbon paper, in place of the receipts form in form No 16 thus omitted.

x x x

Sd/- MAHOMMED ABBAS KHAN,
Vice President

"C O P Y"

For President

3

BOOK No

t part (Counterfoil)

Bill No 100

Division Door No

Street

Owner
Occupier

To

Municipal taxes for the year 192 - 192 1st instalment
2nd instalment

Reference to Demand and Collection Registers	Nature of Taxes	Amount
	House Tax	
	Land "	
	Shop "	
	Oil-mill Tax	
	Cart "	
	Water "	
	Lighting Tax	
	Total	

192 Chief Officer, Bangalore City Municipal Council

BOOK NO

2nd part (Bill)

Bill No 100

Division Door No

Street

Owner
Occupier

To

Municipal taxes for the year 192 -192 1st instalment
2nd instalment

Reference to Demand and Collection Register	Nature of Taxes	AMOUNT
	House Tax	
	Land "	
	Shop "	
	Oil-mill Tax	
	Cart "	
	Water "	
	Lighting "	
	Total	

Chief Officer, Bangalore City Municipal COUNCIL

192

Sample Form
Chief Officer

Receipt No.

BANGALORE CITY MUNICIPALITY.

16

DIVISION NO

House, Lighting, Water, Shop, Oil-mill Taxes,

and License fees for the year / half-year 192 - 192

Received on Rs. in

respect of Premises / License fee on No street from

" " " " "

S h a n b o u g

Details -

"Sample Form"

Chief Officer

H J R

17

Copy of letter No.1190 dated 29-6-1920 from the President, City Municipal Council, Mysore, to the Comptroller to the Government of Mysore.

With reference to your letter No.305/LAD. dated 4th May 1920 forwarding for my opinion copy of letter No. 237 dated 20th March 1920, from the President, Bangalore City Municipality, together with Comptroller's Office Note thereon, regarding changes proposed in the present system of recovery of taxes by issue of bills, I have the honour to state that the present system has much in its favour from the tax-payers' point of view, in as much as he gets a receipt duly signed by a responsible officer, either the Vice President or the Chief Officer, for payment made by him, and there is not much chance of collecting officials granting receipts for a ~~similar~~ smaller sums than ~~that~~ what are actually collected and misappropriating the balance, which takes considerable time to come to light, and in most cases go ~~undected~~ undetected. At present the Shanbhogues have no option but to collect the full amount ofthe demand and deliver the receipt, t e 2nd part of form No.16. If Shanbhogues are authorised to deliver their own receipts they may not only collect the demand ~~piecemeal~~ piece meal but ~~they~~ may also fall a prey to temptations

2. As regards the trouble of carrying a large number of bill books and the difficulty of exercising proper check by the office accountants over the daily collections made by the Shanbhogues, I am afraid it is somewhat exaggerated. The Shanbhogues do not and cannot ~~ordinarily~~ visit all houses in their charge each day so as ~~such~~ such it is unnecessary for them to carry all Bill Books with them. They can conveniently take with them such

18

bill books as relate to the streets or block they visit or propose to visit on any particular day leaving the rest of the books at home. Besides, a peon always accompanies the Shanbhogues for facility of collection work and he generally carries the Shanbhogues Dafter.

3. The Office Accountants who check the daily collections need not examine ~~such~~ each page of the bill books every day. The practice in this Municipality is for the Shanbhogues to note in a separate hand book the number of bills issued and this provides the accountants with a ready means of verifying the daily collections A casual turning up of the pages at random from time to time is just enough to discover any bills issued but not brought on the account by the Shanbhogue.

4. The irregular practice of granting receipts in form No. B.M.139 for current collections in place of part II. of Form No.16 which is said to be in vogue in Bangalore Municipality, is sure to lead to confusion and ought not to be permitted, granting of receipts in Form No.B.M.139 being strictly confined to collections of arrears of previous years.

5. Under these circumstances, I am of opinion that the present practice of preparing bills in triplicate may continue with advantage

---

comp^d

'Copy'

Ramachar
Supt^d. L.S.A.

A.

Book No. Receipt No.

. . ... Municipality.

Dungannon RD - -

Received this day Rs. ( ) in words .....

as detailed below in respect of premises No. ... street. . ....
Licence fee on
from .. .

Reference to Demand and Collection Register.	~~Name~~ nature of taxes.	Arrears.	Current half year.	Total.
	House tax			
	Land			
	Shop			
	Cart			
	Water			
	Lighting			
	Special Sanitary Cess.			
	Total			

Date.

Shanbogue.

B.

Book No.

First Part (counterfoil)

Bill No

Division Door No.

Street

Owner
Occupie

To

Municipal taxes for the 1st / 2nd instalment of the year 192 - 192 .

Reference to Demand and Collection register	Nature of taxes	Arrears.	Current half	Total
	House tax			
	Land "			
	Shop "			
	Cart "			
	Water "			
	Lighting "			
	Special sanitary cess			
	Total			

- 192

Chief Officer, Municipal Council.

Book No.

Second part (bill)

Bill No.

Division Door No.

Street

Owner
Occupier

To

Municipal taxes for the 1st / 2nd instalment f the year 192 - 192 .

Reference to Demand and Collection Register.	Nature of taxes.	arrears	current half year	Total.
	House tax			
	Land "			
	Shop "			
	Cart "			
	Water "			
	Lighting "			
	Special Sanitary cess.			
	Total			

192.

Chief Officer

G. R. S. VI—G/92]

SUBJECT ... Revision of Bill books used by the Shanbhags for the collection of municipal taxes in the Bangalore city

Diary No of letter replied to 6726

Section Rul
File No 184-14
Serial No 2

GENERAL AND REVENUE SECRETARIAT
(Rul.)
the 191

No. R 2344 D 18-8 20

Date of issue. 18-8-20

Signed by Mr. M. R. Ramaswamy

To The President,
Bangalore City Municipal Council

Sir,

With reference to your letter 2379 dt 8th March 1920 proposing certain changes in the Bill books now used by the Shanbhags for the collection of municipal taxes in Bangalore city, I am directed to forward herewith copies of the Comptroller's observations to make thereon.

(Extract Para 2 & 6 only)

copies of forms proposed,

and to request you to be so good as to place the matter before the Council for their consideration, and to submit final proposals in the matter together with a copy of their resolution thereon at an early date.

A Lawte

Rev Sec

20-7 20

Last of enclosures.

Copied by

Examined by

W 1741—C 11 30 (00 9-3 19

No. 139/2

OFFICE OF THE CITY MUNICIPAL COUNCIL,

Bangalore City, dated 17th December 1920

2-0

From

B K GARUDACHAR, ESQ,
President, Municipal Council,
BANGALORE CITY

Dr 4858
20-12-20
Ml 184-19-1

To

G.ARAVAMUDU IYENGAR, Esqr, BA, BL,
Secretary to the Government of His Highness the Maharaja of Mysore, Rev Dept,
BANGALORE

Ml 184-19-3

Sir;

With reference to your letter No R 2344/Ml 184-19-2 dated the 18th August 1920, forwarding a copy of the Comptroller's observations on the proposed changes in the bill books used by the Shanbogues for the collection of Municipal taxes in the Bangalore City, together with copies of Forms proposed by him and requesting that the matter may be placed before the Municipal Council and a copy of their Resolution submitted to Government for orders, I have the honor to state that the forms proposed to be introduced by the Comptroller have been accepted by the Municipal Council in their resolution dated 4th December 1920, as being quite suitable for the purpose with the difference that the column provided for arrears in Form A is not required and is in fact out of place as the mention of arrears in every subsequent bill would set at nought all the previous proceedings taken towards the recovery of arrears, thereby necessitating the taking of fresh steps for the collection of the dues as shown in the bill subsequently presented This would also cause confusion in the accounts and retard the collection work considerably

In these circumstances the Council, after a ver

From The President
Cantonment Bangalore

To The Secretary to the
Rev. ~~Department~~
B

Dated

Despatched 20-12-20

Received

General No 139 21 DEC 1920
No

Enclosure No Two

Subject:—

Re. proposed change in the bill books used by the Shanbhoogs for the Collection of municipal tax

Submitting a copy of the of the municipal Council & a copy of the resolution of Committee for early Sanction for the introduction of new Forms in the place of those which are now in use with the modification proposed by the Council

do ion, have approved the the elimination of the heading referring to arrears so as to make the form conform to the one originally recommended by them I request that Government will be pleased to accord their very early sanction for the introduction of the New Forms in the place of those that are now in use with the modification proposed by the Council.

A copy of the resolution of the Municipal Council is herewith submitted, as also a copy of the resolution of the Managing Committee dated 13-11-1920.

I have the honor to be,

Sir,

Your most obedient servant,

President

CMD.

PROCEEDINGS OF THE MANAGING COMMITTEE MEETING HELD ON THE

[illegible]

[illegible]

[illegible]

[illegible]

1. [illegible] Iyengar, [illegible]
2. [illegible] Chetty, Esquire.
3. [illegible] Iyengar, Esquire, [illegible]
4. [illegible], Esquire.
5. [illegible], Esquire.
6. [illegible] Chetty, Esquire.
7. [illegible], Esquire, [illegible]
8. [illegible] Iyer, Esquire, [illegible]
9. [illegible] Iyer, Esquire.
10. [illegible] Iyengar, [illegible]
11. [illegible] Murthi [illegible], [illegible]
12. [illegible] Rajnapa, [illegible]
13. [illegible] Iyengar, [illegible]
14. [illegible], Esquire.
15. [illegible], Esquire.
16. [illegible], [illegible].
17. [illegible] Iyengar, [illegible]
18. [illegible], Esquire.
19. [illegible] Esquire.
20. [illegible], Esquire.

[illegible]

1. [illegible] Chetty, [illegible]
2. [illegible], Esquire.
3. [illegible] Chetty, [illegible]
4. [illegible], Esquire.
5. [illegible], Esquire.
6. [illegible], Esquire.
7. [illegible] Chetty, Esquire.

x x x x

x x x

9 Opinion of the Managing Committee, dated 13th November 1920, approving the forms proposed by the Comptroller for the Shanbhogs' Bill Books with certain modifications.

Resolution.- Approved

x x x

Sd/ B K Garudachar,

President

" COPY "

CMD

President

PROCEEDINGS OF THE MANAGING COMMITTEE MEETING HELD ON THE

13th NOVEMBER 1920

PRESENT

The Vice President

M Usman Khan, Esquire,

D. Siddabasappa Setty, Esquire,

D Veerabadra Setty, Esq.

B Chinnaswami Chetty, Esq.

I Venkatasubbiah, Esquire,

S Venkatachala Iyengar, Esq.,

B V Krishna Iyengar, Esq

C V Narasimha Iyengar, Esq.,

The Chief Officer and the Health Officer were also present

X X X X

X X X

1 Revenue Secretary's letter No R 2344/Ml.184-19-2 dated 18th August 1920, calling for final proposals of the Municipal Council with regard to certain changes proposed in the Shanbogue's bill books on the observations made by the Comptroller

RESOLUTION -The forms proposed are approved with the exception that the column provided for arrears may be omitted

Sd/ Mohammed Abbas Khan,
Vice President

" C O P Y "

President

GR 8 VI-71]

SUBJECT [illegible]

Diary No of letter replied to [illegible]

Section

File No [illegible]

Serial No [illegible]

General and Revenue Secretariat

([illegible])

the 191

Proceedings of the Government of
His Highness the Maharaja of Mysore

Date of issue 24 3 21

Signed by [illegible] Sri Ramaswamy

Read—

[illegible]

May this be

i Printed ?

treated as a standing order ?

published in the Gazette
English Part ?

translated ?

v placed at the disposal of the press ?

vi published in the Gazette
Kannada Part ?

Order Thereon No.

[illegible]

2113

Enclosure 6 in

Form ~~of the~~ the 2nd book
has serves the purpose of a
receipt and ~~of the~~ to use instead
a separate receipt book —
~~the~~ duplicate forms to be
written with the help of
paper.

2. U. O. dated ~~[illegible]~~ 5/R of the
3rd ~~September~~ July 1920 from the
Comptroller offering his opinion
on the proposal ~~[illegible]~~ to the
bill books ~~[illegible]~~
for the collection of revenue
in the City ~~[illegible]~~ and ~~[illegible]~~
the adoption of the accompany-
ing new forms A and B in place of
those ~~[illegible]~~ ~~[illegible]~~ now in use in the
City Mulk

3 Correspondence ending with
letter No. 139 of the 17th Dec 1920
from the Resident Bangalore
City Municipal Council enclosing
for sanction a copy of the
resolution of the municipal council
accepting the forms proposed to
be introduced by the Comptroller
as being quite suitable for the

List of enclosures

Copied by

Examined by

WD 1744—GPB —30 000—17-3 19

2648 Statements
and 1924-19

G R S 27]

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form.*)

~~for the purpose with the intimation that the column provided for arrears on Form may be omitted~~

Order No. R 10517-8 dt 24 3.24

~~After careful consideration of the question, Govt are pleased to approve of the forms proposed by the Comptroller but without the modifications suggested by the Legal Adviser.~~

Hon Secy

Thus short 'arrears' in Form A will however be retained, as Govt are not convinced of the inconveniences arising therefrom

To

The President, Bangalore City Legal Council with the approved forms.

Comptroller — do

Recd 11 3 24